

Standard Deduction Worksheet—Line 40

Keep for Your Records



Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.		
1.	Is your earned income * more than \$650? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$950	<div>1.</div>
2.	Enter the amount shown below for your filing status. • Single or married filing separately—\$5,800 • Married filing jointly—\$11,600 • Head of household—\$8,500	<div>2.</div>
3.	Standard deduction. a. Enter the smaller of line 1 or line 2. If born after January 1, 1947, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b b. If born before January 2, 1947, or blind, multiply the number on Form 1040, line 39a, by \$1,150 (\$1,450 if single or head of household) c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	<div>3a.</div> <div>3b.</div> <div>3c.</div>
<p>* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.</p>		